

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Legislature Department

Notification

LA/E/837/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 23/3/1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 26th March, 1993.

THE GOA SUPPLEMENTARY APPROPRIATION BILL, 1993

(Bill No. 2 of 1993)

A

BILL

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 1992-93.

BE it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Goa Supplementary Appropriation Act, 1993.

2. *Issue of Rs. 54,53,59,000 out of the Consolidated Fund of the State of Goa for the financial year 1992-93.*—From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of fifty four crores fifty three lakhs and fifty nine thousand rupees, towards defraying the several charges which will come in course of payment during the financial year 1992-93 in respect of the services and purposes specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE

(See Sections 2 & 3)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	State Legislature	—	3,34,000	3,34,000
2.	Governor	—	5,54,000	5,54,000
3.	Council of Ministers	14,00,000	—	14,00,000
4.	Administration of Justice	30,70,000	—	30,70,000
5.	Elections	14,26,000	—	14,26,000
6.	Land Revenue, Stamps and Registration	24,31,000	—	24,31,000
7.	State Excise, Sales Tax and Other Taxes and Duties	14,69,000	—	14,69,000
9.	Secretariat	23,90,000	—	23,90,000
10.	District Administration	20,32,000	—	20,32,000
11.	Treasury and Accounts Administration	18,06,000	—	18,06,000
12.	Police	2,92,81,000	1,50,000	2,94,31,000
13.	Jails	11,47,000	—	11,47,000
16.	Public Works	57,00,000	—	57,00,000
17.	Other Administrative Services	17,26,000	—	17,26,000
18.	Pension	3,00,00,000	—	3,00,00,000
20.	General Education	8,22,47,000	—	8,22,47,000
21.	Technical Education	1,01,12,000	—	1,01,12,000
22.	Sports and Youth Services	24,87,000	4,28,000	29,15,000
23.	Art and Culture	3,05,000	—	3,05,000
24.	Medical and Public Health	4,70,06,000	—	4,70,06,000
26.	Water Supply and Sanitation	2,89,90,000	1,04,000	2,90,94,000
27.	Housing	21,00,000	—	21,00,000
28.	Urban Development	1,03,64,000	—	1,03,64,000
29.	Information & Publicity	8,53,000	—	8,53,000
30.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12,27,000	—	12,27,000
31.	Labour and Employment	23,05,000	—	23,05,000
32.	Social Security and Nutrition	63,31,000	—	63,31,000
34.	Agriculture	1,61,91,000	—	1,61,91,000
35.	Animal Husbandry including Dairy	26,48,000	95,000	27,43,000
36.	Fisheries	7,83,000	—	7,83,000
37.	Forestry and Wild Life	46,50,000	—	46,50,000
38.	Food and Civil Supplies	4,56,03,000	—	4,56,03,000
39.	Cooperation and Marketing	8,52,000	—	8,52,000
40.	Community Development and Panchayats	6,15,000	—	6,15,000
42.	Irrigation and Flood Control	1,05,19,000	12,73,000	1,17,92,000
43.	Energy	13,00,000	69,000	13,69,000
44.	Industries and Minerals	1,46,20,000	—	1,46,20,000

1	2	3	4	5
		Rs.	Rs.	Rs.
45.	Ports and Lighthouses	5,10,000	25,000	5,35,000
46.	Roads and Bridges	—	81,000	81,000
47.	Road Transport	21,50,000	—	21,50,000
48.	Inland Water Transport Services ...	49,11,000	—	49,11,000
49.	Tourism	34,55,000	—	34,55,000
50.	Census, Surveys and Statistics ...	11,87,000	—	11,87,000
51.	Other General Economic Services ...	1,16,000	—	1,16,000
—	Public Debt	—	15,05,31,000	15,05,31,000
52.	Loans and Advances to State Government Servants etc.	34,00,000	—	34,00,000
	Total	39,17,15,000	15,36,44,000	54,53,59,000

Financial Memorandum

Provision is made in the Bill to appropriate for certain services and purposes expressed in the Schedule during the financial year ending 31st March, 1993 a sum of Rs. 54,53,59,000 over and above the amounts granted for those services for the financial year 1992-93. The amount mentioned above consists of Rs. 29,82,09,000 on Revenue Account and Rs. 24,71,50,000 on Capital Account.

This Bill is introduced in pursuance of Article 205(1) read with Article 204 of the Constitution of India to provide for the Supplementary Appropriation out of the Consolidated Fund of the State of Goa of the moneys required to meet the amounts required on certain services during the financial year, 1992-93 in excess of the amounts granted for those services.

Panaji,
March, 1993.

RAVI S. NAIK
Chief Minister

Legislative Assembly of Goa

A BILL

To give effect to the financial proposal of the State of Goa for the financial year 1992-93.

The Governor has, in pursuance of clauses (1) and (3) of Article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

A. B. ULMAN
Secretary, Legislature Department

Notification

LA/B/912/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 30/3/1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1993.

THE GOA APPROPRIATION (VOTE ON ACCOUNT) BILL, 1993 (Bill No. 3 of 1993)

A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Goa for the services of a part of the financial year 1993-94.

Be it enacted by the Legislative Assembly of Goa in the Forty-Fourth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Goa Appropriation (Vote on Account) Act, 1993.

2. *Withdrawal of Rs. 2,13,70,58,000 from and out of the Consolidated fund of the State of Goa for the financial year 1993-94.*—From and out of the Consolidated Fund of the State of Goa there may be withdrawn sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of two hundred thirteen crores seventy lakhs and fifty eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1993-94.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 & 3)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of Goa	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	State Legislature	18,90,000	1,10,000	20,00,000
2.	Governor	17,000	15,50,000	15,67,000
3.	Council of Ministers	15,67,000	—	15,67,000
4.	Administration of Justice	56,00,000	—	56,00,000
5.	Elections	2,67,000	—	2,67,000
6.	Land Revenue, Stamps and Registration	50,00,000	—	50,00,000
7.	State Excise, Sales Tax and Other Taxes and Duties	56,00,000	—	56,00,000
8.	Taxes on Vehicles	11,33,000	—	11,33,000
9.	Secretariat	1,24,67,000	—	1,24,67,000
—	Interest Payments (Appropriation)	—	24,08,66,000	24,08,66,000
—	Public Service Commission (Appropriation)	—	9,34,000	9,34,000
10.	District Administration	90,00,000	—	90,00,000
11.	Treasury and Accounts Administration)	58,33,000	—	58,33,000
12.	Police	4,08,33,000	—	4,08,33,000
13.	Jails	20,67,000	—	20,67,000
14.	Supplies and Disposals	33,000	—	33,000
15.	Stationery and Printing	47,67,000	—	47,67,000
16.	Public Works	7,00,33,000	—	7,00,33,000
17.	Other Administrative Services	69,00,000	—	69,00,000
18.	Pension	4,00,00,000	—	4,00,00,000
19.	Miscellaneous General Services	3,66,67,000	—	3,66,67,000
20.	General Education	27,25,33,000	—	27,25,33,000
21.	Technical Education	2,79,73,000	—	2,79,73,000
22.	Sports and Youth Services	99,87,000	—	99,87,000
23.	Art and Culture	1,21,50,000	—	1,21,50,000
24.	Medical and Public Health	13,25,02,000	3,33,000	13,28,35,000
25.	Family Welfare	38,33,000	—	38,33,000
26.	Water Supply and Sanitation	12,16,00,000	—	12,16,00,000
27.	Housing	85,33,000	—	85,33,000
28.	Urban Development	1,40,03,000	—	1,40,03,000

1	2	3	4	5
		Rs.	Rs.	Rs.
29.	Information and Publicity	28,00,000	—	28,00,000
30.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	21,71,000	—	21,71,000
31.	Labour and Employment	1,42,50,000	—	1,42,50,000
32.	Social Security and Nutrition	2,42,77,000	—	2,42,77,000
33.	Relief on Account of Natural Calamities	35,37,000	—	35,37,000
34.	Agriculture	4,06,77,000	—	4,06,77,000
35.	Animal Husbandry including Dairy	1,47,40,000	—	1,47,40,000
36.	Fisheries	1,07,72,000	—	1,07,72,000
37.	Forestry and Wild Life	1,43,05,000	—	1,43,05,000
38.	Food and Civil Supplies	12,94,67,000	—	12,94,67,000
39.	Cooperation and Marketing	68,00,000	—	68,00,000
40.	Community Development and Panchayats	4,10,50,000	—	4,10,50,000
41.	Special Area Programme	53,63,000	—	53,63,000
42.	Irrigation and Flood Control	10,37,00,000	15,90,000	10,52,00,000
43.	Energy	33,57,00,000	—	33,57,00,000
44.	Industries and Minerals	2,90,19,000	—	2,90,19,000
45.	Ports and Lighthouses	29,00,000	—	29,00,000
46.	Roads and Bridges	8,93,33,000	—	8,93,33,000
47.	Road Transport	2,47,67,000	—	2,47,67,000
48.	Inland Water Transport Services	1,87,67,000	—	1,87,67,000
49.	Tourism	1,17,60,000	67,000	1,18,27,000
50.	Census, Surveys and Statistics	33,67,000	—	33,67,000
51.	Other General Economic Services	7,00,000	—	7,00,000
—	Public Debt (Appropriation)	—	9,58,88,000	9,58,88,000
52.	Loans and Advances to State Government Servants, etc.	1,28,00,000	—	1,28,00,000
	GRAND TOTAL	1,79,58,10,000	34,12,48,000	2,13,70,58,000
	Revenue	1,26,24,86,000	24,34,60,000	1,50,59,46,000
	Capital, Public Debt and Loans	53,33,24,000	9,77,88,000	63,11,12,000

Financial Memorandum

Provision is made in this Bill to appropriate for certain services and purposes expressed in the Schedule during the Financial Year, 1993-94 a sum of Rs. 2,13,70,58,000 pending discussions and voting of the Demands for Grants for the year 1993-94 by the Legislative Assembly. The amount mentioned above consists of Rs. 1,50,59,46,000 on Revenue Account and Rs. 63,11,12,000 on Capital Account including Loans and Advances.

This Bill is introduced in pursuance of article 206(1) of the Constitution of India, to provide for the Appropriation out of the Consolidated Fund of the State of Goa, of the monies required to meet the expenditure charged on the Consolidated Fund of the State of Goa and the grants made in advance by the Goa Legislative Assembly in respect of the estimated expenditure of the Government of Goa for four months i. e. for the months from April to July, 1993.

The Governor has in pursuance of article 207 of the Constitution of India recommended to the Legislative Assembly the introduction and consideration of the Bill.

Panaji
March, 1993.

RAVI S. NAIK
Chief Minister

Notification

LA/B/838/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 23/3/1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 26th March, 1993.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1993

(Bill No. 5 of 1993)

**A
BILL**

further to amend the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1993.

(2) It shall be deemed to have come into force on the first day of January, 1993.

2. *Amendment of section 2.*— In section 2 of the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991 (Act 2 of 1992), for the words and figures “from the first day of January, 1991 to 31st day of December, 1992”, the words and figures “from the 1st day of January, 1991 to 30th day of June, 1993” shall be substituted.

3. *Repeal and saving.*— (1) The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Ordinance, 1992 (Ordinance No. 6 of 1992) is hereby repealed.

(2) Notwithstanding such repeal, any thing done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Statement of Objects and Reasons

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Ordinance, 1992 (Ordinance No. 6 of 1992), was promulgated by the Governor of Goa on 30-12-1992 so as to amend section 2 of the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991 with a view to extend the validity of the said Act, 1991 upto 30-6-1993.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Panaji,
18th March, 1993.P. D. RAUT
Minister for TransportAssembly Hall,
Panaji,
18th March, 1993.ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa

(Annexure to Bill No. 5 of 1993)

.....
The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1993
.....

.....
The Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991 (Act No. 2 of 1992)
.....

2. *Composition fee.*— Notwithstanding anything contained in the Schedule to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974, from the first day of January, 1991 to 31st day of December, 1992,—

(i) in the case of a stage carriage, the composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of permit or for a period of one month whichever is less, at the rate of one rupee and fifty-five paise per seat, per year, per kilometre of the total daily kilometres permitted or at the option of the operator, twenty-five rupees per seat, per month;

(ii) where the stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in (i) above, shall also be payable in respect of each of the standing passengers aforesaid as if sitting accommodation has been provided for them.

Assembly Hall,
Panaji,
18th March, 1993.ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa**Notification**

LA/B/839/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 23/3/1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 26th March, 1993.

The Goa State Commission For Backward Classes Bill, 1993
(Bill No. 6 of 1993)

**A
BILL**

to constitute a State Commission for Backward Classes other than the Scheduled Castes and the

Scheduled Tribes and to provide for matters connected therewith or incidental thereto.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title and commencement.*— (1) This Act may be called the Goa State Commission for Backward Classes Act, 1993.

(2) It shall come into force at once.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “backward classes”, for the purpose of this Act, means such backward classes of citizens other than the Scheduled Castes and the Scheduled Tribes as may be specified by the State Government in the lists;

(b) “Commission” means the State Commission for Backward Classes constituted under section 3;

(c) “Legislative Assembly” means the Legislative Assembly of the State of Goa;

(d) “lists” means lists prepared by the State Government from time to time for purposes of making provisions for the reservation of appointments or posts in favour of backward classes of citizens which, in the opinion of that Government, are not adequately represented in the services under the State Government and any local or other authority within the State of Goa or under the control of the State Government;

(e) “Member” means a member of the Commission and includes the Chairperson;

(f) “Official Gazette” means the Official Gazette of the State Government;

(g) “prescribed” means prescribed by rules made under this Act;

(h) “State Government” means the Government of Goa.

CHAPTER II

Commission for Backward Classes

3. *Constitution of the State Commission for Backward Classes.*— (1) The State Government shall constitute a body to be known as the State Commission for Backward Classes to exercise the powers conferred on, and to perform the functions assigned to it under this Act.

(2) The Commission shall consist of the following Members nominated by the State Government:—

(a) a Chairperson, who is or has been a Judge of a High Court or District Judge or a person eligible for such appointment;

(b) a social scientist;

(c) two persons, who have special knowledge in matters relating to backward classes; and

(d) a Member-Secretary, who is or has been an Officer of the State Government in the rank of a Secretary or above, to the Government.

4. *Term of Office and conditions of service of Chairperson and Members.*— (1) Every Member shall hold office for a term of three years from the date he assumes office.

(2) A Member may, by writing under his hand addressed to the State Government, resign from the office of Chairperson or, as the case may be, of Member at any time.

(3) The State Government shall remove a person from the office of Member if that person.

(a) becomes an undischarged insolvent;

(b) is convicted and sentenced to imprisonment for an offence which, in the opinion of the State Government, involves moral turpitude;

(c) becomes of unsound mind and stands so declared by a competent court;

(d) refuses to act or becomes incapable of acting;

(e) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(f) has, in the opinion of the State Government, so abused the position of Chairperson or Member so as to render that person's continuance in office detrimental to the interests of backward classes or the public interest:

Provided that no person shall be removed under this clause until that person has been given an opportunity of being heard in the matter.

(4) A vacancy caused under sub-section (2) or otherwise shall be filled by fresh nomination.

(5) The salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed.

5. *Officers and other employees of the Commission.*— (1) The State Government shall provide the Commission with such officers and employees as may be necessary for the efficient performance of the functions of the Commission.

(2) The salaries and allowances payable to, and the other terms and conditions of service of, the Officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

6. *Salaries and allowances to be paid out of grants.*— The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the officers and other employees referred to in section 5, shall be paid out of the grants referred to in sub-section (1) of section 12.

7. *Vacancies, etc. not to invalidate proceedings of the Commission.*— No act or proceeding of the Commission shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Commission.

8. *Procedure to be regulated by the Commission.*— (1) The Commission shall meet as and when neces-

sary at such time and place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure.

(3) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other officer of the Commission duly authorised by the Member-Secretary in this behalf.

CHAPTER III

Functions and Powers of the Commission

9. *Functions of the Commission.*— (1) The Commission shall examine requests for inclusion of any class of citizens as a backward class in the lists and hear complaints of over-inclusion or under-inclusion of any backward class in such lists and tender such advice to the State Government as it deems appropriate.

(2) The advice of the Commission shall ordinarily be binding upon the State Government.

10. *Powers of the Commission.*— The Commission shall, while performing its functions under sub-section (1) of section 9, have all the powers of a civil court trying a suit and in particular, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person from any part of the State of Goa and examining him on oath;

(b) requiring the discovery and production of any document;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or copy thereof from any court or office;

(e) issuing commissions for the examination of witnesses and documents; and

(f) any other matter which may be prescribed.

11. *Periodic revision of lists by the State Government.*— (1) The State Government may at any time, and shall, at the expiration of ten years from the coming into force of this Act and every succeeding period of ten years thereafter, undertake revision of the lists with a view to excluding from such lists those classes who have ceased to be backward classes or for including in such lists new backward classes.

(2) The State Government shall, while undertaking any revision referred to in sub-section (1), consult the Commission.

CHAPTER IV

Finance, Accounts and Audit

12. *Grants by the State Government.*— (1) The State Government shall, after due appropriation made by the Legislative Assembly by law in this behalf, pay to the Commission by way of grants such sums of money as the State Government may think fit for being utilised for the purpose of this Act.

(2) The Commission may spend such sums as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

13. *Accounts and Audit.*— (1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor General of India.

(3) The Comptroller and Auditor General of India and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor General of India generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

14. *Annual Report.*— The Commission shall prepare, in such form and at such time for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the State Government.

15. *Annual Report and Audit Report to be laid before the Legislative Assembly.*— The State Government shall cause the annual report, together with a memorandum of action taken on the advice tendered by the Commission under section 9 and the reasons for the non-acceptance, if any, of any such advice, and the audit report to be laid as soon as may be after they are received before the Legislative Assembly.

CHAPTER V

Miscellaneous

16. *Chairperson, members and employees of the Commission to be public servants.*— The Chairperson, Members and employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

17. *Power to make rules.*— (1) The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) salaries and allowances payable to and the other terms and conditions of service of the Chairperson and Members under sub-section (5) of section 4 and of officers and other employees under sub-section (2) of section 5;

(b) the form in which the annual statement of accounts shall be maintained under sub-section (1) of section 13;

(c) the form in, and the time at which the annual report shall be prepared under section 14;

(d) any other matter which is required to be, or may be prescribed.

18. *Power to remove difficulties.* — (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient, for the purpose of removing the difficulty.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the Legislative Assembly.

Statement of Objects and Reasons

In pursuance of the directions given by the Supreme Court of India in its judgement delivered on 16-11-1992 in Writ Petition (Civil) No. 930 of 1990, the State Government is required to constitute a Goa State Commission for Backward Classes for entertaining, examining and recommending upon requests for inclusion and complaints of over-inclusion and under-inclusion in the list of Other Backward Classes of citizens.

This Bill seeks to achieve the above object.

Financial Memorandum

The Bill envisages establishment of a State Commission for Backward Classes. The Commission shall consist of a Chairperson who is or has been a Judge of the High Court or District Judge or a person eligible for such appointment and three other members and a Member Secretary of the rank of a Secretary to the State Government. The salaries and allowances of the Chairperson and Members are to be prescribed by rules framed under the Act. Further, the Commission shall be provided with such officers and employees as may be necessary for its functions and the salaries and allowances of these officers and employees shall also be prescribed by rules to be framed.

2. For the implementation of the proposed legislation, it is estimated that there will be recurring expenditure to the tune of Rs. 11.00 lakhs per annum to meet the expenses on payments of salaries and allowances of Chairperson and Members of the Commission and other staff appointed for the Commission, travel expenses and office expenses, POL, rent and other office expenditure, and non-recurring expenditure of Rs. 4.00 lakhs approximately on the Motor Vehicles to be provided to the Chairperson and the office.

3. As per the clause 12 of the Bill, the aforesaid expenditure is to be met by way of grants from the State Government.

Memorandum regarding Delegated Legislation

Clause 17 of the Bill empowers the State Government to make rules for carrying out the provisions of the Act. Also, clause 18 of the Bill empowers

the State Government by order to make provision, not inconsistent with the provisions of the Act, for the purpose of removing difficulties.

The aforesaid delegations are of normal character.

Panaji,
19th March, 1993.

PANDURANG D. RAUT
Minister for Social Welfare.

Assembly Hall
Panaji,
22nd March, 1993.

ASHOK B. ULMAN
Secretary to the
Legislative Assembly of Goa

Governor's recommendation under Article 207 of the Constitution:

In pursuance of clause (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the introduction of the Goa State Commission for Backward Classes Bill, 1993.

Notification

LA/B/913/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 30/3/1993 is hereby published for general information in pursuance of the Provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1993.

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 1993

(Bill No. 8 of 1993)

A BILL

further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Be it enacted by the Legislative Assembly of Goa in the forty-fourth year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment to Section 5.* — For sub-section (2) of Section 5 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988), the following shall be substituted, namely:—

“(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

- | | |
|--|-----|
| (a) Where the charge for luxury provided in a hotel is less than one hundred rupees per day; | Nil |
|--|-----|

- | | |
|--|----------------------------------|
| (b) Where the charge for luxury provided in a hotel is one hundred rupees or more but does not exceed five hundred rupees per day; | 5% of such turnover of receipts |
| (c) Where the charge for luxury provided in a hotel exceeds five hundred rupees but does not exceed eight hundred rupees per day; | 10% of such turnover of receipts |
| (d) Where the charge for luxury provided in a hotel exceeds eight hundred rupees per day; | 15% of such turnover of receipts |

Provided that, where the charges are levied otherwise than on daily basis then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made."

Statement of Objects and Reasons

In the Budget proposal presented in the August House it is proposed to enhance the rate of Luxury Tax for luxuries where the charges for luxuries provided in any hotel exceeds Rs. 800/- per day. This Bill seeks to give effect to the said Budget proposal.

Financial Memorandum

No financial implications are involved towards implementation of provisions of this Bill since no additional expenditure shall be incurred on account of proposed amendment. The existing staff will attend to any work that may arise on account of introduction of provisions sought to be incorporated in the Act. However, the Act would fetch an additional revenue of Rs. 1.50 crores approximately.

Panaji,
30th March, 1993.

RAVI S. NAIK
Chief Minister

Assembly Hall,
30th March, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa

Legislative Assembly of Goa

A BILL

A Bill to restructure the rates of Luxury Tax leviable under the Act.

The Governor has, in pursuance of article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 1993.

ASHOK B. ULMAN
Secretary, Legislature Department

(Annexure to Bill No. 8 of 1993)

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 1993

The Goa Tax on Luxuries (Hotels and Lodging Houses)
Act, 1988
(Act 17 of 1988)

5. *Incidence and levy of tax.*—(1) Subject to the provisions of this Act and the rules made thereunder, there shall be levied a tax on the turnover of receipts of a hotelier.

(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

- | | |
|--|----------------------------------|
| (a) Where the charge for luxury provided in a hotel is less than one hundred rupees per day; | Nil |
| (b) Where the charge for luxury provided in a hotel is one hundred rupees or more but does not exceed five hundred rupees per day; | 5% of such turnover of receipt |
| (c) Where the charge for luxury provided in a hotel exceeds five hundred rupees per day; | 10% of such turnover of receipts |

Provided that, where the charges are levied otherwise than on daily basis then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made.

(3) Where in addition to the charges for luxury provided in a hotel, service charges are levied and appropriated by the hotelier and not paid to the staff, then such charges shall be deemed to be part of the charges for luxury provided in the hotel.

(4) Where luxury provided in a hotel to any person (not being an employee of the hotel) is not charged at all, or is charged at a concessional rate, nevertheless there shall be levied and collected the tax on such luxury, at the rates specified in sub-section (2), as if full charges for such luxury were paid to the hotelier.

(5) The tax shall not be levied and payable in respect of the turnover of receipts for supply of food and drinks, on the sale of which the hotelier is liable to pay Sales Tax under the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964).

(6) For the purposes of this Act, tax collected separately by the hotelier shall not be considered to be part of the receipt of the turnover of receipts of the hotelier.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Notification LA/B/914/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 30/3/1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1993.

The Goa Sales Tax (Amendment) Bill, 1993 (Bill No. 9 of 1993)

A BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-Fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Sales Tax (Amendment) Act, 1993.

2. It shall come into force on the 1st day of April, 1993.

Amendment to Section 7A.—For Section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the “principal Act”) the following shall be substituted, namely:—

“7A. *Levy of Additional Tax*—(1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales exceeds twenty lakhs of rupees in a year, an additional tax at the rate indicated below:

- | | |
|--|--|
| i) in respect of dealers whose gross turnover exceeds 20 lakhs of rupees but does not exceed 40 lakhs of rupees; | At the rate of 10 paise in the rupee on sales tax payable by such dealer for that year under this Act. |
| ii) in respect of dealers whose gross turnover of sales exceeds 40 lakhs of rupees; | At the rate of 15 paise in the rupee on the sales tax payable by such dealer for that year under this Act. |

Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under Section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956) shall not be taken into consideration.

(2) Notwithstanding anything contained in this Section, no dealer shall be entitled to collect any sum by way of additional tax payable by him under this Section.

(3) The provision of this Act and the Rules made thereunder shall, so far as may be, apply in relation to the additional tax as they apply in relation to the tax payable under this Act.”

3. *Substitution of Schedule.*—For the existing Sixth Schedule appended to the principal Act, the following shall be substituted, namely:—

“THE SIXTH SCHEDULE

[See clause (v) of sub-section 1 of Section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in column (3) is applicable	Rate of tax
1	2	3
1.	Where the average price per item/dish does not exceed Rs. 12/- and/or the maximum price for any individual item/dish does not exceed Rs. 20/-.	3%
2.	Where the average price per item/dish exceeds Rs. 12/- but does not exceeds Rs. 50/- and/or the maximum price for	6%

1	2	3
	any individual item/dish exceeds Rs. 20/- but does not exceed Rs. 80/-.	
3.	Where the average price per item/dish exceeds Rs. 50/- and/or maximum price for any individual dish/item exceeds Rs. 80/-.	15%

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him along with their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded”.

Statement of Objects and Reasons

In the Budget proposal presented to this August House, enhancement of rate of additional tax for dealers having annual turnover above Rs. 40 lakhs and modification to the Sixth Schedule has been proposed. This Bill seeks to give effect to the said Budget proposal.

Financial Memorandum

No financial implications are involved towards implementation of provisions of this Bill since no additional expenditure shall be incurred on account of proposed amendment. The existing staff shall attend to any work that may arise on account of introduction of provisions sought to be incorporated in the Act. However, the Act would fetch an additional revenue of Rs. 2.30 crores approximately.

Panaji,
30th March, 1993.

RAVI S. NAIK
Chief Minister

Assembly Hall,
30th March, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa

Legislative Assembly of Goa

A

BILL

A Bill to restructure the rates of additional tax and sales tax on cooked food leviable under the Act.

The Governor has, in pursuance of article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 1993.

ASHOK B. ULMAN
Secretary, Legislature Department

(Annexure to Bill No. 9 of 1993)

The Goa Sales Tax (Amendment) Bill, 1993**The Goa Sales Tax Act, 1964**

(Act No. 4 of 1964)

7A. Levy of additional tax. — (1) There shall be levied and collected from every dealer liable to pay tax under this Act and whose gross turnover of sales exceeds twenty lakhs of rupees in a year, an additional tax at the rate of ten paise in the rupee on the sales tax payable by such dealer for that year under this Act:

Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified in section 14 of the Central Sales Tax Act, 1956 shall not be taken into consideration. (Central Act 74 of 1956)

(2) Notwithstanding anything contained in this section,

- (a) no dealer shall be entitled to collect any sum by way of additional tax payable by him under this section;
- (b) a dealer whose accounting year has not ended on the date of coming into force of this Act, the gross turnover of sales for the purposes of levy of additional tax shall continue to be more than ten lakhs of rupees upto the end of that accounting year thereafter, the gross turnover of sales of the dealer for the subsequent years for the purpose of levy of additional tax shall not be less than twenty lakhs of rupees.

(3) The provisions of this Act and the Rules made thereunder shall, so far as may be, apply in relation to the additional tax as they apply in relation to the tax payable under this Act.

THE SIXTH SCHEDULE

[See Clause (v) of sub-section (1) of section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:

Sr. No.	Conditions subject to which rate in column (3) is applicable	Rate of tax
1	2	3
(1)	Where the average price per item/dish does not exceed Rs. 6/- and /or the maximum price for any individual item/dish does not exceed Rs. 10/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 6/- but does not exceeds Rs. 20/- and/or the maximum price for any individual item/dish exceeds Rs. 10/- but does not exceed Rs. 40/-.	6%
(3)	Where the average price per item/dish exceeds Rs. 20/-.	12%

Exemption:

No tax shall be leviable under this Schedule when the annual turnover does not exceed Rupees two lakhs and the average price per item/dish does not exceed Rs. 6/-.

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the item/dishes nor-

1	2	3
mally sold or served or supplied by him alongwith their respective prices prevailing on the last day of the previous year.		

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

ASHOK B. ULMAN

Secretary to the Legislative Assembly of Goa.

Notification

LA/B/916/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Motor Vehicles Tax (Amendment) Bill, 1993

(Bill No. 10 of 1993)

A**BILL**

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment of section 9.* — In section 9 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the principal Act), in Sub-Section (3) after the words "in part 'C' of the Schedule" the following words shall be inserted, namely:—

"except those registered owners who have already paid such tax prior to enforcement of the Goa Motor Vehicles Tax (Amendment) Act, 1993, the refund shall be at the rate as specified in part 'D' of the Schedule".

3. *Amendment of Schedule.* — For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE"

PART 'A'

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:	
(a) upto half horse power ...	15-00
(b) more than half horse power ...	90-00
(c) for every side car attached ...	15-00 (in addition to the rates specified above)
(d) tricycles:	
For every 25 Kgs. weight or part thereof ...	12-00
II. Motor cycles used for hire ...	60-00
III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ...	6-00
III. A) Goods vehicles carrying mineral ore:	
For every 100 Kgs. of registered laden weight or part thereof —	
(i) driven on fuel other than diesel ...	20-00
(ii) driven on diesel ...	30-00
IV. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ...	15-00
(ii) driven on diesel ...	20-00
V. Taxis and Auto Rickshaws:	
Taxis —	
(a) Upto 3 seaters ...	225-00
(b) Upto 4 seaters ...	250-00
(c) Upto 5 seaters ...	270-00
For every additional seat up to a maximum of 7 seats ...	25-00
Auto Rickshaws upto 2 seats	60-00
Auto Rickshaws upto 2 seats used for hire ...	90-00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
VI. Passenger Vehicles:	
(a) Upto 18 seats ...	720-00
(b) For every additional seat over 18 seats ...	40-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	40-00
VII. Private vehicles with seating capacity above 7 upto 18 seats ...	
<i>Explanation: In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.</i>	
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 850 Kgs. weight unladen	300-00
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen ...	350-00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...	425-00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. ...	500-00
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...	100-00
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
A. (a) For each trailer when it is used for the carriage of goods ...	
	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers ...	
	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
B. Motor Vehicles other than those fitted with pneumatic tyres ...	
	The rates shown in Clause A plus 50 per centum.
C. Dealers in, or manufacturers of motor vehicles:	
(a) General licence in respect of each vehicle ...	150-00

PART 'B'
SCHEDULE OF TAXATION
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 upto 1200 Kgs. weight unladen	Motor vehicles over 1200 upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle.	120.0.00	660.00	95.00	5805.00	2420.00	2820.00	3430.00	4030.00	810.00
	B. If the vehicle is already registered and its age from the month of Registration is —									
1.	Not more than 2 years	115.00	640.00	95.00	5720.00	2380.00	2780.00	3380.00	3970.00	795.00
2.	More than 2 years but not more than 3 years ...	110.00	620.00	90.00	5620.00	2340.00	2730.00	3320.00	3900.00	780.00
3.	More than 3 years but not more than 4 years ...	110.00	595.00	85.00	5510.00	2295.00	2680.00	3250.00	3825.00	765.00
4.	More than 4 years but not more than 5 years ...	105.00	570.00	85.00	5385.00	2245.00	2620.00	3180.00	3740.00	750.00
5.	More than 5 years but not more than 6 years ...	100.00	540.00	80.00	5250.00	2190.00	2550.00	3100.00	3645.00	730.00
6.	More than 6 years but not more than 7 years ...	90.00	510.00	75.00	5100.00	2125.00	2480.00	3010.00	3540.00	710.00
7.	More than 7 years but not more than 8 years ...	85.00	475.00	70.00	4930.00	2055.00	2400.00	2910.00	3425.00	685.00
8.	More than 8 years but not more than 9 years ...	80.00	435.00	65.00	4750.00	1980.00	2310.00	2800.00	3300.00	660.00
9.	More than 9 years but not more than 10 years ...	70.00	390.00	55.00	4540.00	1890.00	2210.00	2680.00	3155.00	630.00
10.	More than 10 years but not more than 11 years ...	60.00	340.00	50.00	4310.00	1800.00	2100.00	2550.00	2995.00	600.00
11.	More than 11 years but not more than 12 years ...	50.00	290.00	40.00	4060.00	1690.00	1975.00	2400.00	2820.00	565.00
12.	More than 12 years but not more than 13 years ...	40.00	230.00	30.00	3780.00	1575.00	1840.00	2230.00	2625.00	525.00
13.	More than 13 years but not more than 14 years ...	30.00	165.00	20.00	3465.00	1445.00	1685.00	2045.00	2410.00	480.00
14.	More than 14 years but not more than 15 years ...	15.00	90.00	12.00	3120.00	1300.00	1520.00	1840.00	2165.00	435.00
15.	More than 15 years but not more than 16 years ...	—	—	—	2735.00	1140.00	1330.00	1615.00	1900.00	380.00
16.	More than 16 years but not more than 17 years ...	—	—	—	2305.00	960.00	1120.00	1360.00	1600.00	320.00
17.	More than 17 years but not more than 18 years ...	—	—	—	1830.00	765.00	890.00	1080.00	1270.00	255.00
18.	More than 18 years but not more than 19 years ...	—	—	—	1305.00	545.00	635.00	770.00	910.00	180.00
19.	More than 19 years but not more than 20 years ...	—	—	—	720.00	300.00	350.00	425.00	500.00	100.00

PART 'C'
SCALES OF REFUND
(Section 9)

Sr.No	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	693.00
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00

(Section 9)

[illegible]

Statement of Objects and Reasons

The proposal is to increase the rates of Motor Vehicles Tax as a measure of additional resource mobilisation.

This Bill seeks to amend the Goa, Daman & Diu Motor Vehicles Tax Act, 1974 to that effect.

Financial Memorandum

The existing machinery would suffice for the implementation of the provision of this Act. The Act would increase the revenue of Rs. 90.00 lakhs approximately.

Panaji,
30th March, 1993.

P. R. RAUT
Minister for Transport

Assembly Hall
Panaji,
30th March, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation Under Article
207 of the Constitution:

In pursuance of clause (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the introduction of the Goa Motor Vehicles Tax (Amendment) Bill, 1993.

(Annexure to Bill No. 10 of 1993)

The Goa Motor Vehicles Tax (Amendment) Bill, 1993

The Goa, Daman & Diu Motor Vehicles Tax Act, 1974

9. *Refund of Tax.*— (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of that period or a continuous part thereof not being less than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.

(2) Where a motor vehicle in respect of which the tax, has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) on the surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.

(3) Notwithstanding anything contained in Sub-Section (1) and (2) where tax has been paid under Sub-Section (4) of Section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in part 'C' of the Schedule in case of Cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes or removal of the vehicle to any other State or Union Territory on account of transfer of ownership or change of address.

Assembly Hall,
Panaji,
30th March, 1993.

ASHOK B. ULMAN
Secretary to the
Legislative Assembly of Goa.

"SCHEDULE"

PART 'A'

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:	
(a) upto half horse power ...	15-00
(b) more than half horse power ...	60-00
(c) for every side car attached ...	15-00 (in addition to the rates specified above)
(d) tricycles:	
For every 25 Kgs. weight or part thereof ...	12-00
II. Motor cycles used for hire ...	60-00
III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ...	6-00
III. A) Goods vehicles carrying mineral ore:	
For every 100 Kgs. of registered laden weight or part thereof —	
(i) driven on fuel other than diesel ...	20-00
(ii) driven on diesel ...	25-00
IV. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ...	15-00
(ii) driven on diesel ...	18-00
V. Taxis and Auto Rickshaws:	
Taxis —	
(a) Upto 3 seaters ...	225-00
(b) Upto 4 seaters ...	250-00
(c) Upto 5 seaters ...	270-00
For every additional seat up to a maximum of 7 seats ...	25-00
Auto Rickshaws upto 2 seats	60-00
Auto Rickshaws upto 2 seats used for hire ...	90-00
VI. Passenger Vehicles:	
(a) Upto 18 seats ...	600-00
(b) For every additional seat over 18 seats ...	35-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	35-00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
VII. Private vehicles with seating capacity above 7 upto 18 seats ...	600-00		Clause IV in respect of motor vehicles used for carriage of goods or material.
<i>Explanation:</i> In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.		(b) For each trailer when used for the carriage of passengers ...	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:			
(a) Upto 850 Kgs. weight unladen	200-00		
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen ...	250-00		
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...	350-00		
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. ...	400-00	B. Motor Vehicles other than those fitted with pneumatic tyres ...	The rates shown in Clause A. plus 50 per centum.
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...	60-00		
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.		C. Dealers in, or manufacturers of motor vehicles:	
A. (a) For each trailer when it is used for the carriage of goods ...	At the rates specified in	(a) General licence in respect of each vehicle ...	75-00

PART 'B'
SCHEDULE OF TAXATION
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of upto 7 Kgs. weight upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle ...	120.00	480.00	95.00	5305.00	1770.00	2210.00	3095.00	3535.00	530.00
	B. If the vehicle is already registered and its age from the Month of Registration is —									
1.	Not more than two years ...	115.00	465.00	95.00	5220.00	1740.00	2175.00	3045.00	3480.00	520.00
2.	More than 2 years but not more than 3 years ...	110.00	450.00	90.00	5130.00	1710.00	2135.00	2990.00	3420.00	515.00
3.	More than 3 years but not more than 4 years ...	110.00	430.00	85.00	5030.00	1675.00	2095.00	2935.00	3350.00	505.00
4.	More than 4 years but not more than 5 years ...	105.00	415.00	85.00	4915.00	1640.00	2050.00	2865.00	3275.00	490.00
5.	More than 5 years but not more than 6 years ...	100.00	390.00	80.00	4790.00	1595.00	1995.00	2795.00	3195.00	480.00
6.	More than 6 years but not more than 7 years ...	90.00	370.00	75.00	4650.00	1550.00	1935.00	2710.00	3100.00	465.00
7.	More than 7 years but not more than 8 years ...	85.00	345.00	70.00	4495.00	1500.00	1875.00	2620.00	2995.00	450.00
8.	More than 8 years but not more than 9 years ...	80.00	315.00	65.00	4325.00	1440.00	1800.00	2520.00	2885.00	430.00
9.	More than 9 years but not more than 10 years ...	70.00	285.00	55.00	4135.00	1380.00	1720.00	2410.00	2755.00	415.00
10.	More than 10 years but not more than 11 years ...	60.00	245.00	50.00	3920.00	1305.00	1635.00	2290.00	2615.00	390.00
11.	More than 11 years but not more than 12 years ...	50.00	205.00	40.00	3690.00	1230.00	1535.00	2160.00	2460.00	370.00
12.	More than 12 years but not more than 13 years ...	40.00	165.00	30.00	3430.00	1140.00	1430.00	2000.00	2285.00	340.00
13.	More than 13 years but not more than 14 years ...	30.00	115.00	20.00	3140.00	1045.00	1310.00	1830.00	2090.00	315.00
14.	More than 14 years but not more than 15 years ...	15.00	60.00	12.00	2820.00	940.00	1175.00	1645.00	1880.00	280.00
15.	More than 15 years but not more than 16 years ...	—	—	—	2460.00	820.00	1025.00	1435.00	1640.00	245.00
16.	More than 16 years but not more than 17 years ...	—	—	—	2065.00	690.00	860.00	1205.00	1375.00	205.00
17.	More than 17 years, but not more than 18 years ...	—	—	—	1630.00	545.00	680.00	950.00	1085.00	165.00
18.	More than 18 years but not more than 19 years ...	—	—	—	1140.00	380.00	475.00	665.00	780.00	115.00
19.	More than 19 years but not more than 20 years ...	—	—	—	600.00	200.00	250.00	350.00	400.00	60.00

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SERIES I, No. 52

OFFICIAL GAZETTE — GOVT. OF GOA
(EXTRAORDINARY No. 2)

31ST MARCH, 1993

Notification
LA/B/915/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Bill, 1993

(Bill No. 11 of 1993)

**A
BILL**

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty fourth year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment of Schedule.*—In the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), in item (b), for the words “Sixty rupees”, the words “Seventy rupees” shall be substituted.

Statement of Objects and Reasons

The proposal is to increase the rate of Composition fee in respect of Public Carriers Vehicles as a measure of additional resource mobilisation.

The Bill seeks to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 to that effect.

Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of the Act. The Act

would increase the revenue by 26.00 lakhs approximately.

Panaji,
30th March, 1993.

Assembly Hall,
Panaji,
30th March, 1993.

P. D. RAUT
Minister for Transport

ASHOK B. ULMAN
Secretary to the
Legislative Assembly
of Goa.

Governor's recommendation under Article 207 of the Constitution:

In pursuance of clause (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the introduction of the Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Bill, 1993.

(Annexure to Bill No. 11 of 1993)

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Bill, 1993

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974

SCHEDULE

(See section 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of permit or for a period of one month whichever is less, at the rate—

(a) in the case of a stage carriage—

Two rupees and fifty paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, forty rupees per seat per month;

(b) in the case of a public carrier vehicle—

Sixty rupees per month provided that in the case of a three wheeler vehicle having a carrying capacity below 1,000 kgs., the rate shall be thirty seven rupees and fifty paise per month.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.

Assembly Hall,
Panaji,
30th March, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.